

ST 01-0140-GIL 07/27/2001 CERTIFICATE OF REGISTRATION

Section 2a of the Retailers' Occupation Tax Act requires that when registering with the Department, limited liability companies provide the name, social security number, and FEIN number of each manager and member. Further, that same section allows the Department to request that an applicant provide "such other information as the Department may reasonably require." (This is a GIL).

July 27, 2001

Dear Xxxxx:

This letter is in response to your letter dated June 5, 2001. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), which can be found on the Department's website at <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter, you have stated and made inquiry as follows:

I am returning your letter of May 30, 2001 wherein you request further information for our NUC-1 filing. As I attempted to explain (unsuccessfully) to one of your telephone agents, your form is out of date for entities that are formed as either limited partnerships or as limited liability companies. This would seem to be attributable to the fact that the form was last revised 11/93.

You ask for a listing of the general partners. When I explained by phone that we have no general partners, I was told to list all of the partners. Your instructions do not indicate that this is the correct answer. In fact your instructions do not deal with the concept of limited partners or members.

By copy, I am forwarding this letter to PERSON so that the correct legal answer can be determined for the proper revisions to both the instructions and the form.

In the meantime, I am enclosing our 2000 Schedule B from AAA's Form 1065 which lists all of the limited partners as of December 31, 2000. While there does not appear to be any legal authority requiring us to provide this information, you do in fact already have it.

If you have any further questions, I may be reached at #####.

The Form NUC-1 is currently undergoing revision and the problem that you note will be resolved during that process. Section 2a of the Retailers' Occupation Tax Act requires that when registering with the Department, limited liability companies provide the name, social security number, and FEIN number of each manager and member. Further, that same section allows the Department to request that an applicant provide "such other information as the Department may reasonably require."

Pursuant to these provisions, the Department is able to require that Limited Liability Partnerships provide the names of all partners and members, their social security numbers, and their home addresses. The revised form will set these requirements out in a more detailed and straightforward manner.

I hope this information is helpful. The Department of Revenue maintains a website, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis  
Associate Counsel

MAJ:msk